

# MUNICIPAL BUDGET

## FUND TYPE DESCRIPTIONS

- 1000      General Fund - is used to account for all revenues and expenditures which are not accounted for in other funds. The General Fund finances the regular day-to-day operations of the city
- 2000      Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Included in the City of Santa Fe Special Revenue Funds are:
- a.      Senior Citizens Grants
  - b.      Lodgers Tax
  - c.      Community Development Grants
  - d.      Recreation Grants
  - e.      Arts Education Grants
  - f.      State Fire Fund and EMS Grant
  - g.      Planning Grants
  - h.      Police Protection Grants
  - i.      Library Aid Grants
  - j.      Special Gross Receipts Tax Increments
- 3000      Capital Improvement Project Funds - account for all resources used for the acquisition of capital facilities. The Capital Improvement Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities primarily funded through bond issues funded through the 1/2% gross receipts tax.
- 4000      Debt Service Funds - account for the payment of interest and principal on long-term revenue and general obligation debt not funded directly by an enterprise fund. The amounts that appear on the municipal budget schedule are the current year requirements to retire this debt.
- 5000      Enterprise Funds - account for the financing and operations of supporting activities, which render services on a user charge basis to the general public. The City of Santa Fe currently operates the following enterprise functions:
- a.      Sweeney Convention Center
  - b.      Parking Operations
  - c.      Utilities Administration
  - d.      Utility Customer Service
  - e.      Solid Waste Management
  - f.      Water System
  - g.      Transit
  - h.      Wastewater
  - i.      Municipal Recreation Complex
  - h.      Genoveva Chavez Community Center
  - i.      Airport
  - j.      Railyard Development

6000      Internal Service Funds - account for services provided by one city department to another city department. These services are supplied exclusively to other departments of the city. They are distinguishable from those services that are rendered to the public in general and accounted for in other funds. The City of Santa Fe Internal Service Funds include:

- a.      Risk Management
- b.      Insurance Claims
- c.      Benefits Administration
- d.      Santa Fe Health Fund
- e.      Retiree Health Care Fund
- f.      Workers' Compensation

7000      Trust and Agency Funds - are set up for the purpose of accounting for money and property received from non-enterprise fund sources and held by the city in the capacity of trustee, custodian or agent for individuals, other governmental entities or non-public organizations. The city acts in this capacity for the Special Recreation Leagues.